

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

FINANCIAL STATEMENTS

Including Independent Auditors' Reports

As of and for the Year Ended November 30, 2012

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

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Baker Tilly Virchow Krause, LLP
205 N Michigan Ave
Chicago, IL 60601-5927
tel 312 729 8000
fax 312 729 8199
bakertilly.com

INDEPENDENT AUDITORS' REPORT

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

We have audited the accompanying financial statements of the McHenry County Circuit Clerk (Circuit Clerk), a department of the County of McHenry, Illinois, as of November 30, 2012 and for the year then ended, as listed in the accompanying table of contents. These financial statements are the responsibility of the Circuit Clerk's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the McHenry County Circuit Clerk, and do not purport to, and do not, present fairly the financial position of McHenry County, Illinois as of November 30, 2012, the changes in its financial position, and, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the financial position of the McHenry County Circuit Clerk as of November 30, 2012, and the changes in its assets and liabilities for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2013 on our consideration of the Circuit Clerk's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

The McHenry County Office of Circuit Clerk has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economical, or historical context. Our opinion on the financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information as identified in the table of contents is presented for purposes of additional analysis required by the Administrative Office of the Illinois Courts and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the County of McHenry, the appropriate local governments within the County of McHenry, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Jilly Viechow Krause, CPA

Chicago, Illinois
March 11, 2013

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

AGENCY FUND BALANCE SHEET
As of November 30, 2012

ASSETS	
Cash and investments	<u>\$ 3,961,553</u>
LIABILITIES	
Bond escrow	\$ 2,969,111
Due to other governments	578,830
Other liabilities	<u>413,612</u>
TOTAL LIABILITIES	<u>\$ 3,961,553</u>

See accompanying notes to financial statements.

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

**AGENCY FUND STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For the Year Ended November 30, 2012**

	Balance December 1	Increases	Decreases	Balance November 30
ASSETS				
Cash and Investments				
Cash on hand	\$ 1,600	\$ -	\$ -	\$ 1,600
Cash in banks	2,674,466	28,343,903	29,008,416	2,009,953
Certificates of deposit	1,950,000	12,406	12,406	1,950,000
TOTAL ASSETS	\$ 4,626,066	\$ 28,356,309	\$ 29,020,822	\$ 3,961,553
LIABILITIES				
Bond escrow	\$ 3,590,238	\$ 5,738,365	\$ 6,359,492	\$ 2,969,111
Due to Other Governments				
Due to county treasurer	3,197	8,888,850	8,881,036	11,011
Due to municipalities	339,555	4,281,039	4,307,211	313,383
Due to state agencies	265,818	3,469,553	3,480,935	254,436
Total Due to Other Governments	608,570	16,639,442	16,669,182	578,830
Other Liabilities				
Child support enforcement fund	1,195	123,803	124,925	73
Restitution payable	2,598	514,616	515,756	1,458
Out of county bond transfer	-	293,768	293,768	-
Trust account	284,361	169,993	171,813	282,541
Bond transfer account	-	4,270,962	4,270,962	-
Court ordered trust account	91,116	137	-	91,253
Traffic safety school	43,007	495,465	503,174	35,298
Collection fee	3,277	14,906	16,899	1,284
Charge card dispute	93	-	-	93
Out of county warrant execute	-	6,536	6,536	-
Working cash fund	1,611	1	-	1,612
Refunds and miscellaneous	-	88,315	88,315	-
Total Other Liabilities	427,258	5,978,502	5,992,148	413,612
TOTAL LIABILITIES	\$ 4,626,066	\$ 28,356,309	\$ 29,020,822	\$ 3,961,553

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS

As of and for the Year Ended November 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the McHenry County Circuit Clerk (Circuit Clerk), a department of McHenry County, Illinois (County), have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Circuit Clerk's accounting policies are described below.

A. REPORTING ENTITY

The activities of the Circuit Clerk are accounted for primarily within an agency fund of the County. Operating expenses such as personnel services, commodities, etc. are accounted for within the County's General Fund. This report is intended to present the Agency Fund activities of the Circuit Clerk only and is not intended to present fairly the financial position of the County, and changes in its net position and its cash flows.

B. FUND ACCOUNTING

The Circuit Clerk uses an Agency Fund to report on its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into separate "fund types." This report includes only the Fiduciary Fund Type (Agency Fund) of the Circuit Clerk.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments. Agency funds generally are used to account for assets that the Circuit Clerk holds on behalf of others as their agent.

C. BASIS OF ACCOUNTING

Agency Funds are custodial in nature and do not present results of operations or have a measurement focus. Agency funds are accounted for using the accrual basis of accounting.

D. DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the Circuit Clerk to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and The Illinois Funds.

The Circuit Court follows the County's investment policy. The County's investment policy, which is more restrictive than State Statutes, authorizes the County to make deposits/invest in commercial banks, obligations of the U.S. Treasury or other securities guaranteed by the full faith and credit of the United States of America, savings and loan institutions, and the Illinois Funds Investment Pool.

McHENRY COUNTY CIRCUIT CLERK
McHenry County, Illinois

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended November 30, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

E. BOND ESCROW

In accordance with the applicable state statute, certain offenses require the defendant in a criminal procedure to post bail. The person for whom bail has been set executes the bail bond and deposits with the Circuit Clerk a sum of money equal to 10% of the bail or \$25, whichever is greater. When a person for whom bail has been set is charged with an offense under the "Illinois Controlled Substances Act" which is a Class X felony, the court may require the defendant to deposit a sum equal to 100% of the bail. The Circuit Clerk holds such bond monies in escrow until such time as the court demands that the bond be forfeited or refunded.

F. DUE TO OTHER GOVERNMENTS

Amounts held by the Circuit Clerk representing fees, fines and other charges assessed by other governments (including the County) have been reported as Due to Other Governments until their subsequent disbursement to the related government.

NOTE 2 – DEPOSITS AND INVESTMENTS

The Circuit Clerk's cash and investments at year end were comprised of the following:

	Cash and Investments	Bank Balance	Associated Risks
Demand deposits	\$ 3,959,953	\$ 4,099,798	Custodial credit risk
Petty cash	1,600	-	Not applicable
Total Cash and Investments	<u>\$ 3,961,553</u>	<u>\$ 4,099,798</u>	

The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Circuit Clerk maintains collateral agreements with its banks. At November 30, 2012, the banks had pledged various government securities in the amount of \$4,449,690 to secure the Circuit Clerk's deposits.

Custodial Credit Risk

Deposits – Custodial credit risk is the risk that in the event of a financial institution failure, the Circuit Clerk's deposits may not be returned to the Circuit Clerk.

As of November 30, 2012, the Circuit Clerk had no deposits that were exposed to custodial credit risk. All balances were insured by federal depository insurance or collateralized with securities held by the Circuit Clerk's agent in the Circuit Clerk's name. The County's formal investment policy manages custodial credit risk for deposits by requiring that all funds in excess of FDIC insurance be secured by collateral held in the County's name.

SUPPLEMENTARY INFORMATION

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
Bond escrow	\$ 3,590,238	\$ 5,738,365	\$ 6,359,492	\$ 2,969,111
Due to Other Governments:				
Due to County Treasurer:				
Clerk's Fees and Costs				
Percentage fee	-	817,319	817,319	-
Clerk fees	-	2,475,157	2,475,157	-
Charge card fees	1,052	34,008	29,423	5,637
IVR convenience fee	814	6,465	4,109	3,170
Bail bond cost - 10%	-	377,336	377,336	-
Final order costs	-	61,352	61,352	-
Administration fee from state	-	30,048	30,048	-
Jury demands - civil	-	65,661	65,661	-
Jury demands - local	-	688	688	-
Copy fees	-	68,979	68,979	-
County court fees	-	220,189	220,189	-
Electronic citation fee	-	47,361	47,361	-
Sheriff fees	-	114,870	114,870	-
Sheriff marine patrol-state	-	7,480	7,480	-
Sheriff fines	-	855,764	855,764	-
District # 2 state police fines	-	21,541	21,541	-
District #15 state police fines	-	44,451	44,451	-
Sheriff DUI	1,275	28,293	27,374	2,194
Sheriff bond fee	-	93,207	93,207	-
Periodic imprisonment	-	17,370	17,370	-
Court security fees	-	731,765	731,765	-
State's attorney fees	-	105,112	105,112	-
Public defender fees	-	49,003	49,003	-
Mental health fee	-	172,744	172,744	-
Juvenile: legal fees for representing minors	-	3,229	3,229	-
Probation and court services fund	-	318,539	318,539	-

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to County Treasurer (cont.):				
Juvenile probation fees	\$ -	\$ 41,598	\$ 41,598	\$ -
Attorney general - electronic monitoring	-	5,789	5,789	-
Adoption investigation fees	-	2,750	2,750	-
Juvenile drug abuse fund	-	18,791	18,791	-
Court automation fund	-	729,771	729,771	-
Domestic violence surv fee	-	4,891	4,891	-
Drug court fee	-	80,847	80,847	-
First offender program fee	-	30,722	30,722	-
Court document storage fund	-	719,267	719,267	-
Construction zone fee	-	2,125	2,125	-
Operations and administration fund	-	84,994	84,994	-
Law library fund	-	271,890	271,890	-
Illinois commerce commission	-	9	9	-
Secretary of state investigation	-	964	964	-
Drug fund	56	110,900	110,946	10
Interest	-	15,611	15,611	-
Sub-total	<u>3,197</u>	<u>8,888,850</u>	<u>8,881,036</u>	<u>11,011</u>
Due to Municipalities, Townships and Other Local Governments:				
Municipal fines	261,311	3,283,967	3,300,687	244,591
Local anti-crime programs	1,381	9,148	9,933	596
Township fines	7,299	60,306	65,493	2,112
McHenry County Sheriff department police vehicle fine	2,297	28,514	29,047	1,764
McHenry County Sheriff department electronic citation	384	4,726	4,814	296
McHenry County Sheriff department warrant execution	-	6,702	5,645	1,057
Municipal attorney's fees	20,218	295,165	293,780	21,603
Municipal police vehicle fines	14,669	175,978	177,789	12,858
Municipal electronic citation	2,166	26,215	26,538	1,843
Municipal warrant execution	140	4,652	4,309	483
Municipal police fees (DUI)	10,296	138,148	140,948	7,496
Municipal drug fines	1,430	22,227	20,312	3,345
Municipal narcotics task force	65	7,566	7,583	48
Child advocacy center	17,899	217,725	220,333	15,291
Sub-total	<u>339,555</u>	<u>4,281,039</u>	<u>4,307,211</u>	<u>313,383</u>

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to State Agencies:				
District #2 state police DUI fines	\$ -	\$ 200	\$ 200	\$ -
District #2 overweight fines	2,506	44,105	41,683	4,928
District #2 state police vehicle fines	80	836	880	36
District #2 state police warrant execution	-	70	70	-
District #15 state police DUI fines	130	2,670	2,354	446
District #15 state police vehicle fines	356	2,359	2,420	295
District #15 overweight fines	-	144	144	-
District #15 state police warrant execution	-	630	490	140
Illinois Department of Natural Resources	40	120	160	-
Illinois Department of Natural Resources electronic citation	16	87	99	4
Secretary of state police	-	20	20	-
Secretary of state police electronic citation	-	6	6	-
Sheriff overweight district 2 electronic citation	2	26	24	4
Sheriff overweight fines	-	7,527	7,527	-
State percent fee	28,213	356,460	357,625	27,048
Illinois Department of Conservation Fund	558	13,220	13,165	613
Traffic and criminal surcharge fund	59,468	766,191	784,222	41,437
Traffic DUI fines	-	35	35	-
Camera grant fund	7,613	98,191	98,149	7,655
Leads maintenance fund	7,677	98,955	98,920	7,712
Drivers education fund	15,361	187,998	189,836	13,523
Violent crimes victims assistance fund	26,719	358,400	351,613	33,506
Drug traffic prevention fund	1,356	10,569	10,568	1,357
Prisoner review board	434	5,169	5,231	372
Civil arbitration fee	8,776	121,107	121,379	8,504
ISP dui crime lab fee	-	300	300	-
State crime lab fund	3,123	32,616	32,829	2,910
North IL regional crime lab	90	1,364	1,185	269
DUI Equipment State percentage	16,188	228,882	232,118	12,952
Drug treatment fund	6,779	112,689	107,859	11,609
Rejection of award	1,500	8,800	9,500	800
Conservation police op assistance	-	212	87	125
Abandoned property relief	123	9,222	7,927	1,418
Trauma center fund	8,561	108,902	108,541	8,922
Construction zone fine	3,213	47,463	46,174	4,502
Spinal cord research fund	342	4,578	4,555	365

(Continued)

**MCHENRY COUNTY CIRCUIT CLERK
MCHENRY COUNTY**

DETAILED SCHEDULE OF CHANGES IN LIABILITIES (cont.)
For the Year Ended November 30, 2012

	Balance December 1	Increases	Decreases	Balance November 30
Due to Other Governments (cont.):				
Due to State Agencies (cont.):				
Fire prevention fund	\$ 1,551	\$ 22,220	\$ 22,190	\$ 1,581
Fire truck revolving loan	1,557	19,322	18,975	1,904
Sex offender registration	-	930	895	35
State police service fund	638	9,073	8,961	750
Performance enhancing	1,336	16,745	16,310	1,771
State police op assistance	34,176	443,506	445,834	31,848
Capital projects fund	12,224	112,492	113,153	11,563
Roadside memorial fund	1,909	27,686	27,736	1,859
Foreclosure prevention	10,151	149,891	151,271	8,771
DNA analysis fee	3,052	37,565	37,715	2,902
Sub-total	<u>265,818</u>	<u>3,469,553</u>	<u>3,480,935</u>	<u>254,436</u>
Total Due to Other Governments	<u>608,570</u>	<u>16,639,442</u>	<u>16,669,182</u>	<u>578,830</u>
Other Liabilities:				
Child support enforcement fund	1,195	123,803	124,925	73
Restitution payable	2,598	514,616	515,756	1,458
Out of county bond transfer	-	293,768	293,768	-
Trust account	284,361	169,993	171,813	282,541
Bond transfer account	-	4,270,962	4,270,962	-
Court ordered trust account	91,116	137	-	91,253
Traffic safety school	43,007	495,465	503,174	35,298
Collection fee	3,277	14,906	16,899	1,284
Charge card dispute	93	-	-	93
Out of county warrant execute	-	6,536	6,536	-
Working cash fund	1,611	1	-	1,612
Refunds and miscellaneous	-	88,315	88,315	-
Total Other Liabilities	<u>427,258</u>	<u>5,978,502</u>	<u>5,992,148</u>	<u>413,612</u>
TOTAL LIABILITIES	<u>\$ 4,626,066</u>	<u>\$ 28,356,309</u>	<u>\$ 29,020,822</u>	<u>\$ 3,961,553</u>

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
22ND JUDICIAL CIRCUIT, MCHENRY COUNTY, ILLINOIS
FISCAL YEAR ENDING NOVEMBER, 2012

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$3,930,071.19
(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$729,770.51
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$124,598.39
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$719,266.71
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$84,993.74
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$47,361.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$15,611.04	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$12,529.00	
(3) OTHER	\$0.00	
	SECTION G (1,2,3) TOTAL	\$28,140.04

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL \$5,664,201.58

PART II - COST OF OPERATING CLERK'S OFFICE

A. GROSS SALARIES

(1) CIRCUIT CLERK (PAID BY COUNTY)	\$104,737.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL	\$1,730,897.00
(3) NUMBER OF STAFF POSITIONS:	
(i) FULL-TIME:	67
(ii) PART TIME:	2

NOTE: DO NOT INCLUDE SALARIES
REPORTED IN B THROUGH F BELOW.

SECTION A (1,2) TOTAL \$1,835,634.00

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL
AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED
IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND	\$588,361.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION B (1,2) TOTAL \$588,361.00

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES
DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	\$172,983.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION C (1,2) TOTAL \$172,983.00

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES
DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)

(1) PAID FROM DOCUMENT STORAGE FUND	\$605,224.00
(2) PAID FROM COUNTY GENERAL FUND	\$0.00

SECTION D (1,2) TOTAL \$605,224.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING
TELECOMMUNICATIONS, TRAVEL, ETC.)

SECTION E TOTAL \$68,479.00

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN
ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$35,000.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS,
TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING
DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

SECTION G TOTAL \$55,341.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL \$3,361,022.00

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$1,903,504.27	
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$27,963,396.10	
		SECTION A TOTAL \$29,866,900.37
		THIS AMOUNT FORWARDED TO PAGE 7

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)

a. ALL EXCEPT DRUG FINES	\$3,300,687.40	
b. DRUG FINES	\$20,312.13	
c. CRIME LABORATORY FUND	\$0.00	
d. CRIME LABORATORY DUI FUND	\$0.00	
e. OTHER-(DUI Equip, Police Vehicle, Electronic Citation, and Warrant Execution Fee)	\$349,583.60	
	SUBTOTAL 1-a,b,c,d,e	\$3,670,583.13

1.1) DRUG TASK FORCE \$7,583.23

2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)

a. ALL EXCEPT DRUG FINES	\$65,492.57	
b. DRUG FINES	\$0.00	
c. OTHER	\$0.00	
	SUBTOTAL 2-a,b,c	\$65,492.57

TOTAL \$3,743,658.93

(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)

3) COUNTY

a. CRIMINAL FINES	\$461,476.20	
b. TRAFFIC FINES	\$394,287.62	
c. DRUG FINES	\$104,178.82	
d. CRIME LABORATORY FUND	\$1,184.71	
e. CRIME LABORATORY DUI FUND	\$0.00	
f. COUNTY BOATING FUND	\$7,479.57	
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$124,547.44	
	SUBTOTAL 3-a,b,c,d,e,f,g	\$1,093,154.36

* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C

SUBTOTAL SECTION B (1,1.1,2,3) \$4,836,813.29
THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$13,594.81
2. ROAD FUND (OVERWEIGHTS)	\$49,377.79
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$10,568.40
5. STATE CRIME LABORATORY FUND	\$32,829.24
6. STATE POLICE DUI FUND	\$2,554.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$351,613.39
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$784,256.87
9. DRIVERS EDUCATION FUND	\$189,835.85
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$0.00
11. DRUG TREATMENT FUND	\$107,858.99
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$108,540.97
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$357,624.77
17. GENERAL REVENUE FUND	\$232,117.86
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$18,791.02
20. SECRETARY OF STATE EVIDENCE FUND	\$970.12
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$4,554.63
36. FIRE PREVENTION FUND	\$22,190.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$895.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$98,920.66
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$37,714.92
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$0.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$7,927.22
45. LUMP SUM SURCHARGE* CAMERA GRANT FUND only	\$98,148.52

SUBTOTAL 4 (1-45) \$ 2,530,885.03

THIS AMOUNT FORWARDED TO PAGE 5

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

SUBTOTAL SECTION B(1,1.1, 2, 3) \$4,836,813.29
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)

SUBTOTAL 4 (1-45) \$2,530,885.03

46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)	\$0.00
47. ARSONIST REGISTRATION FUND	\$0.00
48. CAPITAL PROJECTS FUND	\$113,153.25
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND	\$0.00
50. CORPORATE CRIME FUND	\$0.00
51. DIESEL EMISSIONS TESTING FUND	\$0.00
52. ER RESTITUTION (STATE)	\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND	\$22,177.00
54. FORECLOSURE PREVENTION PROGRAM FUND	\$151,270.84
55. FTA WARRANT FEE (STATE POLICE)	\$560.00
56. ILLINOIS ANIMAL ABUSE FUND	\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND	\$0.00
58. ILLINOIS RACING BOARD	\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND	\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND	\$0.00
61. MILITARY FAMILY RELIEF FUND	\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND	\$5,231.00
63. ROADSIDE MEMORIAL FUND	\$27,736.32
64. SEALING FEE (STATE POLICE)	\$0.00
65. SECRETARY OF STATE POLICE DUI FUND	\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND	\$8,961.12
67. SECRETARY OF STATE POLICE VEHICLE FUND	\$20.00
68. SEX OFFENDER INVESTIGATION FUND	\$0.00
69. STATE ASSET FORFEITURE FUND	\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND	\$445,833.59
71. STATE POLICE STREETGANG-RELATED CRIME FUND	\$0.00
72. STATE POLICE VEHICLE FUND	\$3,300.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND	\$0.00
74. VEHICLE INSPECTION FUND	\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND	\$87.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND	\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND	\$0.00
999.OTHER (ITEMIZE ON ATTACHMENT D)	\$16,310.00
	\$62,484.00
SUBTOTAL 4 (46-999)	\$794,640.12

SUBTOTAL 4 (1-999)

\$3,325,525.15

SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL

\$ 8,162,338.44

THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		\$135,833.97
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$221,287.02	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$731,765.04	
	SUBTOTAL (2-a,b)	\$953,052.06
3. COUNTY LAW LIBRARY FUND		\$271,890.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$0.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$220,189.44
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$49,002.50	
(b) JUVENILE REPRESENTATION	\$3,229.05	
	SUBTOTAL (6 -a,b)	\$52,231.55
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$293,780.15
9. PROBATION AND COURT SERVICES FUND		\$360,136.47
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$121,679.00	
(b) REJECTION OF AWARD	\$9,500.00	
	SUBTOTAL (11-a,b)	\$131,179.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$12,384.50
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$503,174.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$4,890.91
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. OTHER: DRUG, MENTAL HEALTH COURT		\$253,591.11
	SECTION C TOTAL	\$3,192,333.16
	THIS AMOUNT FORWARDED TO PAGE 7	

*Contains the FTA Warrant Fee and e-Citation Fee)

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$515,755.53
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$17,370.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$17,370.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$13,653.90
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$7,528.10
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$65,014.04	
b. FROM ALL OTHER CASE CATEGORIES	\$106,798.80	
	SUBTOTAL (6-a,b)	\$171,812.84
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$230,266.30
8. REFUND AND RETURNS		
a. BAIL	\$1,616,855.14	
b. OTHER - CASHOVER, OVER/SHORT	\$85,441.88	
	SUBTOTAL (8-a,b)	\$1,702,297.02
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT E. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS, TRANSFER OF BAIL TO ANOTHER COUNTY, ETC.)		\$317,227.74

SECTION D TOTAL \$2,975,911.43

THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$29,866,900.37
SECTION B TOTAL (FROM PAGE 5)	\$8,162,338.44
SECTION C TOTAL (FROM PAGE 6)	\$3,192,333.16
SECTION D TOTAL (FROM PAGE 7)	\$2,975,911.43
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$44,197,483.40

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES

☐

NO

☒

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

[illegible]

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT B

**LINE ITEM BREAKDOWN OF PART III. B. (1), (1.1) AND (2) FINES, PENALTIES,
ASSESSMENTS, CHARGES AND FORFEITURES PAID TO
MUNICIPALITIES, DRUG TASK FORCE AND TOWNSHIPS**

NAME OF MUNICIPALITY, TOWNSHIP, OR DRUG TASK FORCE	ALL EXCEPT DRUG	DRUG	CRIME LAB	CRIME LAB DUI	WAR EXE, DUI EQUIP PV, ELEC CIT OTHER	TOTALS
Algonquin	\$237,343.89	\$77.50	\$0.00	\$0.00	\$22,006.20	\$259,427.59
Algonquin/LITH Fire Dist.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Barrington Hills	\$0.00	\$0.00	\$0.00	\$0.00	\$4.00	\$4.00
Bull Valley	\$140,117.73	\$552.50	\$0.00	\$0.00	\$13,063.00	\$153,733.23
Cary	\$190,930.72	\$1,000.00	\$0.00	\$0.00	\$26,462.30	\$218,393.02
McHenry County Conservation Dist.	\$4,239.09	\$237.50	\$0.00	\$0.00	\$266.00	\$4,742.59
McHenry County College	\$0.00	\$0.00	\$0.00	\$0.00	\$112.00	\$112.00
Crystal Lake	\$379,768.08	\$1,777.75	\$0.00	\$0.00	\$48,771.00	\$430,316.83
Crystal Lake Park Dist.	\$17,523.75	\$75.00	\$0.00	\$0.00	\$1,252.80	\$18,851.55
Fox Lake	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fox River Grove	\$83,175.88	\$225.00	\$0.00	\$0.00	\$8,058.20	\$91,459.08
Port Barrington	\$700.00	\$0.00	\$0.00	\$0.00	\$22.00	\$722.00
Harvard	\$116,477.79	\$1,555.25	\$0.00	\$0.00	\$13,064.75	\$131,097.79
Hebron	\$51,606.51	\$0.00	\$0.00	\$0.00	\$3,982.60	\$55,589.11
Holiday Hills	\$29,880.24	\$75.00	\$0.00	\$0.00	\$3,749.00	\$33,704.24
Huntley	\$208,640.57	\$556.25	\$0.00	\$0.00	\$22,367.60	\$231,564.42
Huntley Fire	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Island Lake	\$83,983.95	\$374.50	\$0.00	\$0.00	\$8,457.35	\$92,815.80
Lake in the Hills	\$382,005.83	\$850.00	\$0.00	\$0.00	\$38,426.60	\$421,282.43
Lakemoor	\$171,691.34	\$575.00	\$0.00	\$0.00	\$16,984.60	\$189,250.94
Lakewood	\$36,833.41	\$375.00	\$0.00	\$0.00	\$3,857.00	\$41,065.41
Marengo	\$86,608.96	\$457.00	\$0.00	\$0.00	\$6,315.40	\$93,381.36
Mc Cullom Lake	\$74,232.34	\$0.00	\$0.00	\$0.00	\$6,078.00	\$80,310.34
McHenry	\$335,005.11	\$4,643.63	\$0.00	\$0.00	\$34,018.60	\$373,667.34
Oakwood Hills	\$28,231.72	\$0.00	\$0.00	\$0.00	\$3,228.00	\$31,459.72
Prairie Grove	\$123,014.67	\$412.50	\$0.00	\$0.00	\$12,242.00	\$135,669.17
Richmond	\$32,633.66	\$750.00	\$0.00	\$0.00	\$4,605.00	\$37,988.66
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Spring Grove	\$138,329.83	\$530.00	\$0.00	\$0.00	\$10,775.00	\$149,634.83
Johnsburg	\$70,403.64	\$875.00	\$0.00	\$0.00	\$6,437.40	\$77,716.04
Union	\$169.12	\$0.00	\$0.00	\$0.00	\$4.00	\$173.12
Wonder Lake	\$35,886.66	\$550.00	\$0.00	\$0.00	\$3,755.20	\$40,191.86
Woodstock	\$241,189.26	\$3,787.75	\$0.00	\$0.00	\$22,828.00	\$267,805.01
Water Management	\$63.65	\$0.00	\$0.00	\$0.00	\$0.00	\$63.65
North Illinois Narcotics task force	\$0.00	\$7,583.23	\$0.00	\$0.00	\$0.00	\$7,583.23
School Speed Limit Surcharge	\$0.00	\$0.00	\$0.00	\$0.00	\$8,390.00	\$8,390.00
Park District Safety Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Alden Township	\$142.89	\$0.00	\$0.00	\$0.00	\$0.00	\$142.89
Algonquin Township	\$8,762.72	\$0.00	\$0.00	\$0.00	\$0.00	\$8,762.72
Burton Township	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Chemung Township	\$580.56	\$0.00	\$0.00	\$0.00	\$0.00	\$580.56
Coral Township	\$1,106.58	\$0.00	\$0.00	\$0.00	\$0.00	\$1,106.58
Dorr Township	\$5,925.20	\$0.00	\$0.00	\$0.00	\$0.00	\$5,925.20
Dunham Township	\$403.68	\$0.00	\$0.00	\$0.00	\$0.00	\$403.68
Grafton Township	\$2,448.08	\$0.00	\$0.00	\$0.00	\$0.00	\$2,448.08
Greenwood Township	\$5,054.88	\$0.00	\$0.00	\$0.00	\$0.00	\$5,054.88
Hartland Township	\$474.88	\$0.00	\$0.00	\$0.00	\$0.00	\$474.88
Hebron Township	\$1,475.16	\$0.00	\$0.00	\$0.00	\$0.00	\$1,475.16
Marengo Township	\$2,914.50	\$0.00	\$0.00	\$0.00	\$0.00	\$2,914.50
McHenry Township	\$18,335.66	\$0.00	\$0.00	\$0.00	\$0.00	\$18,335.66
Nunda Township	\$14,068.88	\$0.00	\$0.00	\$0.00	\$0.00	\$14,068.88
Richmond Township	\$2,145.24	\$0.00	\$0.00	\$0.00	\$0.00	\$2,145.24
Riley Township	\$168.46	\$0.00	\$0.00	\$0.00	\$0.00	\$168.46
Seneca Township	\$1,485.20					\$1,485.20
SUBTOTALS	\$3,366,179.97	\$27,895.36	\$0.00	\$0.00	\$349,583.60	\$3,743,658.93
(ADD SUBTOTALS ABOVE) ATTACHMENT B TOTALS						

THIS TOTAL SHOULD MATCH PART III - SECTION B (1), (1.1), AND (2) TOTAL ON
PAGE 3. IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
SIMPLY INSERT ROWS TO THIS SPREADSHEET AS REQUIRED.

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

DESCRIPTION	AMOUNT
MCHENRY COUNTY SHERIFF-DUI EQUIP FINE	\$27,373.94
MCHENRY COUNTY SHERIFF-POLICE VEHICLE FUND	\$29,047.00
CONSTRUCTION ZONE FEE-COUNTY	\$2,125.00
DISTRICT #2 ILLINOIS STATE POLICE	\$21,541.36
DISTRICT #15 ILLINOIS STATE POLICE	\$44,451.14
ILLINOIS COMMERCE COMMISSION	\$9.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT C TOTAL	\$124,547.44

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT D

LINE ITEM BREAKDOWN OF PART III. B. (4) 999: "OTHER"

DESCRIPTION	AMOUNT
PERFORMANCE ENHANCING	\$16,310.00
CONSTRUCTION ZION FINE	\$46,174.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT D TOTAL	\$62,484.00

THIS TOTAL SHOULD MATCH PART III - SECTION B (4) 999. (OTHER) TOTAL ON PAGE 5.

ATTACHMENT E

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

[illegible]

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHEMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

McHENRY COUNTY CIRCUIT CLERK

McHenry County, Illinois

NOTE TO REPORT J – ANNUAL FINANCIAL REPORT

For the Year Ended November 30, 2012

NOTE 1 – BASIS OF PRESENTATION

The accompanying Report J – Annual Financial Report includes accounting for the year representing revenue earned by the Circuit Clerk's office and the distribution of funds held by the Circuit Clerk's office in an agency capacity for others. The information in this report is presented in accordance with the requirements of the Administrative Office of the Illinois Courts. Therefore, some amounts presented in this report may differ from amounts presented in, or used in the preparation of, the Agency Fund Financial Statements.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

We have audited the financial statements of the McHenry County Circuit Clerk (Circuit Clerk), a department of the County of McHenry, Illinois, as of November 30, 2012, and have issued our report thereon dated March 11, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the McHenry County Circuit Clerk is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Circuit Clerk's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Circuit Clerk's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Circuit Clerk's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the County of McHenry, the appropriate local governments within the County of McHenry, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly Viechow Krause, LLP
Chicago, Illinois
March 11, 2013

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER COMPLIANCE

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Compliance

We have examined the McHenry County Circuit Clerk's (Circuit Clerk) compliance with Circuit Clerk statute listing criteria (listed as items A through E below) for the year ended November 30, 2012. The management of the McHenry County Circuit Clerk is responsible for compliance with those requirements. Our responsibility is to express an opinion on the Circuit Clerk's compliance based on our examination.

- A. Whether the Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. Whether the Circuit Clerk has properly distributed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
- C. Whether the Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. Whether the Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. Whether the Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the *Circuit Clerk Audit Guidelines* as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the McHenry County Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance with specified requirements.

In our opinion, the Circuit Clerk complied, in all material respects, with the compliance requirements listed in the first paragraph of this report during the year ended November 30, 2012.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Clerk and
Members of the County Board
County of McHenry, Illinois

Internal Control Over Compliance

Management of McHenry County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered McHenry County Circuit Clerk's internal control over compliance that could have a direct and material effect on the requirements listed in the first paragraph of this report to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the requirements listed in the first paragraph of this report, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of McHenry County Circuit Clerk's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with the compliance requirements listed in the first paragraph of this report on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with the requirements listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County of McHenry, the appropriate local governments within the County of McHenry, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Jilly Vickow Krause, CPA
Chicago, Illinois
March 11, 2013



Baker Tilly Virchow Krause, LLP
205 N Michigan Ave
Chicago, IL 60601-5927
tel 312 729 8000
fax 312 729 8199
bakertilly.com

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the McHenry County Circuit Clerk (Circuit Clerk), a department of the County of McHenry, Illinois as of and for the year ended November 30, 2012 and have issued our report thereon dated March 11, 2013. This letter presents communications required by our professional standards.

OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA, GOVERNMENT AUDITING STANDARDS, ATTESTATION STANDARDS AND THE CIRCUIT COURT AUDIT GUIDELINES

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

As part of the audit, we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

We also considered internal control over compliance with requirements that could have a direct and material effect on the financial statements in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with Circuit Clerk statutes and the Circuit Clerk Audit Guidelines as noted by the act.

As part of obtaining reasonable assurance about whether the McHenry County Circuit Clerk's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions. Also, our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the McHenry County Circuit Clerk's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination of the McHenry County Circuit Clerk's compliance with specified requirements.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to the Finance and Audit Committee at our meeting with them on January 10, 2012.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by McHenry County Circuit Clerk, Illinois are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the Circuit Clerk during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no estimates used in the preparation of the financial statements.

Financial Statement Disclosures

The disclosures in the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no significant difficulties in dealing with management in performing our audit.

CORRECTED AND UNCORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatement identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

There were no such misstatements identified.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows the required communication.

INDEPENDENCE

We are not aware of any relationships between Baker Tilly Virchow Krause, LLP and the McHenry County Circuit Clerk that, in our professional judgment, may reasonably be thought to bear on our independence.

Relating to our audit of the financial statements for the year ended November 30, 2012, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the McHenry County Circuit Clerk in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the McHenry County Circuit Clerk other than audit services provided in connection with the audit of the current year's financial statements and the non-audit services of financial statement preparation, which, in our judgment, does not impair our independence.

None of the nonaudit services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

OTHER AUDIT FINDINGS OR ISSUES

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as McHenry County Circuit Clerk's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

To the Honorable Chairman of the County Board,
The Clerk of the Circuit Court and
Members of the County Board
County of McHenry, Illinois

OTHER MATTERS

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the County board, the Clerk of the Circuit Court, management, the pass-through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois, and is not intended to be, and should not be, used by anyone other than the specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Baker Silly Virchow Krause, LLP

Chicago, Illinois
March 11, 2013



KATHERINE M. KEEFE
Clerk of the Circuit Court
22nd JUDICIAL CIRCUIT McHENRY COUNTY
2200 N. Seminary Avenue
Woodstock, IL 60098
www.mchenrycircuitclerk.org

Civil Division
815.334.4310
Criminal/Traffic Division
815.334.4190
Felony/Juvenile Division
815.334.4313
Fax
815.338.8583

March 11, 2013

Baker Tilly Virchow Krause, LLP
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Agency fund of the McHenry County Circuit Clerk, a department of the County of McHenry, Illinois as of November 30, 2012 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the Circuit Clerk Agency Fund in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
2. The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America and include all financial information of the McHenry County Circuit Clerk as required by accounting principles generally accepted in the United States of America.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

6. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
7. Guarantees, whether written or oral, under which the McHenry County Circuit Clerk is contingently liable, if any, have been properly recorded or disclosed.
8. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
9. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
10. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
11. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
12. There are no known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
13. There are no known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
14. There are no known related parties or related party relationships and transactions of which we are aware.
15. We have made available to you all financial records and related data.
16. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
17. We have identified to you any previous financial audits, attestation engagements, and other studies, if any, related to the audit objectives and whether related recommendations have been implemented.
18. The McHenry County Circuit Clerk has no plans or intentions that may materially affect the carrying value or classification of assets or liabilities.
19. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements (if any) applicable to us and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

20. There are no:

- a. Violations or possible violations of federal, state, and local laws or regulations, provisions of contracts and grant agreements, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
- b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

21. In regards to the nonattest service performed by you listed below, we have 1) made all management decisions and performed all management functions; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

- a. Financial statement preparation

This attest service does not constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

22. The financial statements properly classify all activities.

23. Deposits are properly classified as to risk.

24. With respect to the Detailed Schedule of Changes in Liabilities, and Report J:

- a. We acknowledge our responsibility for presenting the Detailed Schedule of Changes in Liabilities, and Report J in accordance with accounting principles generally accepted in the United States of America, and we believe the Detailed Schedule of Changes in Liabilities, and Report J, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the Detailed Schedule of Changes in Liabilities, and Report J have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

25. We understand that you prepared the draft financial statements and that your preparation of the draft financial statements was limited to formatting the information in the Circuit Clerk's expanded trial balance worksheet as generated from the general ledger.

26. With respect to the Circuit Clerk Audit Guidelines, amended December 2009 (the Guide): The Circuit Clerk management asserts that an evaluation has been performed and the office has materially complied with the following matters (Appendix D-2, of the Circuit Clerk Audit Guidelines, amended December 2009):
- a. The Circuit Clerk has properly assessed fines, fees, costs, penalties, and judgments in accordance with the purpose authorized by law.
 - b. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
 - c. The Circuit Clerk has timely assessed and distributed funds in accordance with the purpose authorized by law.
 - d. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
 - e. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.
 - f. We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth by the State of Illinois Administrative Office of the Illinois Courts (AOIC), relating to the processing of fines, fees and cost and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of these laws, including the results of other audits or program reviews.
 - g. We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
 - h. We have made available to you all documentation related to the compliance requirements, including information related to the Guide and the AOIC.

Sincerely,

McHENRY COUNTY OF ILLINOIS, OFFICE OF THE CIRCUIT CLERK

Signed:



Darlene Schifferer, Accountant

Signed:



Katherine M. Keefe, Clerk of the Circuit Court